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November 15, 2021

Subject:  
Aziz Malak Yakoub, Samia B. Beshat  
EDNY 20-71736-reg  
**Request to Withdraw Motion to Convert**

Judge Grossman,

On August 16, 2021, the Debtors, through their undersigned attorney, filed a Motion to Convert their Chapter 7 bankruptcy to Chapter 13. It is now necessary to withdraw that Motion.

The Debtors' main financial burden in this bankruptcy has been a debt of \$193,041.24 in secured and priority unsecured tax debt owed to the New York State Department of Taxation and Finance. This debt was incurred when Debtor Aziz Yakoub and two former business partners failed to pay sales taxes for unsuccessful business ventures.

The Debtors' did not have sufficient monthly income of their own to pay the sales tax debt through a Chapter 13 plan. Their ability to propose a feasible plan depended on the willingness of the former business partners to make monetary contributions to the Debtors that would enable them to pay off the sales tax debt in a Chapter 13 plan.

Unfortunately, after an initial series of phone calls and one meeting, the former business partners failed to appear at two subsequent meetings and they have stopped responding to communications. Because of their unwillingness to cooperate, the Debtors are unable to propose a feasible Chapter 13 Plan, and it is therefore necessary to withdraw the Motion to Convert.

Yours,

*Phillip Mahony*  
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